



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

JOHAN KLEHS
First District, Hayward

DEAN F. ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

E. L. SORESENSEN, JR.
Executive Director

Penalty and Interest Relief for Disaster Victims

California law provides that penalty and interest charges are due when a tax return is not filed on time. However, the Board of Equalization understands that recent events may not allow you to file your tax return on time and wants to inform you that the law provides a means to be granted relief from those charges.

The space below is provided for your convenience should you wish to seek relief from penalty and/or interest. ***Please enclose this completed notice when you file your tax return.***

For circumstances beyond your control and not due to willful neglect, relief from penalty may be granted under Sales and Use Tax Law Section 6592, Use Fuel Tax Law Section 8877, Alcoholic Beverage Tax Law Section 32255, and Cigarette and Tobacco Products Tax Law Section 30282. For disasters, relief from interest may be granted under Sales and Use Tax Law Section 6593, Use Fuel Tax Law Section 8878, Alcoholic Beverage Tax Law Section 32256, and Cigarette and Tobacco Products Tax Law Section 30283. Other tax programs administered by the Board of Equalization may also have provisions for relief. For additional information, please call our Tax Information Center at 800-400-7115 or your nearest Board office listed in your telephone directory under State Government.

To request relief of penalty and interest charges, you must:

- File your return and pay the tax due
- Write a short explanation of the circumstances which prevented the tax return(s) from being filed on time
- Sign and date the request
- Certify that the statement is made under the penalty of perjury

You will be notified in writing of the Board's decision regarding your request

I request relief from penalty and/or interest because:

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE	TITLE	DATE

ACCOUNT NUMBER(S)

OWNER NAME(S)

REPORTING PERIOD(S)